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P FApplication No.: 10/781,940

WAVIEN 223-CIP

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Application No.: 10/781,940

Confirmation No.: 9708

Filed: February 20, 2004

Art Unit: 2875

For: POLARIZATION RECOVERY SYSTEM

USING REDIRECTION

Examiner: A. B. Cariaso

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated February 24, 2005 (Paper No. 20041027), please amend the above-identified U.S. patent application as follows:

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 4 of this paper.

Remarks/Arguments begin on page 10 of this paper.